

Attachment 2C – Employer Enforcement Summary

Wave 1 Enforcement Summary as of May 10, 2023

Penalty Type	Full Count for First Due Process Cycle (9/1/21)	First FTB Penalty Notice Issued	Still Non-Compliant after First FTB Penalty, Preparing for Second Due Process Cycle	Percent Resolved After First Penalty Notice	Currently Being Prepared for First Due Process Cycle	Address Issues/ Stop Mail Flag (Non-Compliant)	Total Outstanding Non-Compliant
Type 01: Failure to Register	1,021	216	49	77.3%	1	19	69
Type 02: Failure to Upload Roster	156	34	8	76.5%	63	8	79
Type 03: Failure to Facilitate Payroll	260	109	37	66.1%	25	1	63
Total	1,437	359	94	73.8%	89	28	211

Wave 2 Enforcement Summary as of May 10, 2023

Penalty Type	Full Count for First Due Process Cycle (8/1/22)	First FTB Penalty Notice Issued	Still Non-Compliant after First FTB Penalty, Preparing for Second Due Process Cycle	Percent Resolved After First Penalty Notice	Currently Being Prepared for First Due Process Cycle	Address Issues/ Stop Mail Flag (Non-Compliant)	Total Outstanding Non-Compliant
Type 01: Failure to Register	619	337	196	41.8%	272	12	480
Type 02: Failure to Upload Roster	525	119	62	47.9%	198	23	283
Type 03: Failure to Facilitate Payroll	415	65	30	53.8%	272	4	306
Total	1,559	521	288	44.7%	742	39	1,069

Wave 3 Enforcement Summary as of May 10, 2023

Penalty Type	Full Count for First Due Process Cycle (5/10/23)	First FTB Penalty Notice Issued	Still Non-Compliant after First FTB Penalty, Preparing for Second Due Process Cycle	Percent Resolved After First Penalty Notice	Currently Being Prepared for First Due Process Cycle	Address Issues/ Stop Mail Flag (Non-Compliant)	Total Outstanding Non-Compliant
Type 01: Failure to Register	17,966	0	0	0.0%	17,966	311	18,277
Type 02: Failure to Upload Roster	18,371	0	0	0.0%	18,371	118	18,489
Type 03: Failure to Facilitate Payroll	21,699	0	0	0.0%	21,699	16	21,715
Total	58,036	0	0	0.0%	58,036	445	58,481

Attachment 2C – Employer Enforcement Summary

Wave 2022 Enforcement Summary as of May 10, 2023

Penalty Type	Full Count for First Due Process Cycle (5/10/23)	First FTB Penalty Notice Issued	Still Non-Compliant after First FTB Penalty, Preparing for Second Due Process Cycle	Percent Resolved After First Penalty Notice	Currently Being Prepared for First Due Process Cycle	Address Issues/ Stop Mail Flag (Non-Compliant)	Total Outstanding Non-Compliant
Type 01: Failure to Register	3,738	0	0	0.0%	3,738	96	3,834
Type 02: Failure to Upload Roster	1,855	0	0	0.0%	1,855	7	1,862
Type 03: Failure to Facilitate Payroll	2,778	0	0	0.0%	2,778	5	2,783
Total	8,371	0	0	0.0%	8,371	108	8,479

Enforcement Summary for all waves as of May 10, 2023

Penalty Type	Full Count at Beginning of First Due Process Cycles	First FTB Penalty Notice Issued	Still Non-Compliant after First FTB Penalty, Preparing for Second Due Process Cycle	Percent Resolved After First Penalty Notice	Currently Being Prepared for First Due Process Cycle	Address Issues/ Stop Mail Flag (Non-Compliant)	Total Outstanding Non-Compliant
Type 01: Failure to Register	1,640	553	245	55.7%	21,977	438	22,660
Type 02: Failure to Upload Roster	681	153	70	54.2%	20,487	156	20,713
Type 03: Failure to Facilitate Payroll	675	174	67	61.5%	24,774	26	24,867
TOTAL FOR ALL WAVES	2,996	880	382	56.6%	67,238	620	68,240